

# Filing Your Quarterly Contribution and Wage Reports

*A Requirement for all Missouri Employers*

## Reports

All employers are required to file a Contribution and Wage Report each quarter in order to determine tax due and the amount of benefits to which each employee would be entitled if he or she became unemployed. You must timely file quarterly reports even if you have a 0 percent tax rate; are a reimbursable employer; have no tax due; and/or have paid no wages in the quarter. If you paid no wages in the quarter, indicate No Wages Paid on the report, or file a No Payroll Report online.

## Filing Online -

The Division of Employment Security (DES) Unemployment State Tax Automated Reporting (USTAR) system provides you with a secure, private, and convenient option for conducting unemployment insurance tax business over the Internet. With USTAR you can:

- File one quarterly report per day and USTAR will automatically and accurately calculate the total, excess, and taxable wages along with taxes due
- Review and amend a previously filed Contribution and Wage Report
- Request a 940 certification
- Make payment by electronic funds transfer [Automated Clearing House (ACH) debit or credit], make a credit card payment, or print a voucher and pay by check
- Request a refund

- Change the employer name, address, telephone and fax numbers, and report employment or ownership changes.

The USTAR system is the fastest, easiest, and most accurate way to file reports and pay your unemployment taxes. Simply visit [www.ustar.labor.mo.gov](http://www.ustar.labor.mo.gov) to get started. There you can view online instructions, take the online tour, or see frequently asked questions. You will need your administrative password found on the upper left corner of your Contribution and Wage Report in order to register.

If you choose not to use the USTAR system, use the paper form provided by the DES that you receive in the mail at the end of the quarter.

## Interest & Penalties

Interest will be charged at a variable rate on tax not paid timely, and ALL employers will be charged a penalty for not timely filing the quarterly Contribution and Wage Report. See the chart on back for due dates and penalty amounts.

## Assessments

Failure to file Contribution and Wage Reports or pay taxes when due will result in an assessment against the employer. A judgment may be filed in the circuit court where you reside or have assets. Once filed, it has the effect of a lien upon any real or personal property of the employer.

**IMPORTANT:** If needed, call 573-751-1995 for assistance in the translation and understanding of the information in this document.

**¡IMPORTANTE!** Si es necesario, llame al 573-751-1995 para asistencia en la traducción y entendimiento de la información en este documento.

Missouri Division of Employment Security is an equal opportunity employer/program. Auxiliary aids and services are available upon request to individuals with disabilities.



**DIVISION OF  
EMPLOYMENT  
SECURITY**

P.O. Box 59, Jefferson City, MO 65104-0059

# Due Dates for Quarterly Contribution and Wage Reports

QUARTER	SUBMISSION PERIOD	DELINQUENT*	1st PENALTY*	2nd PENALTY*
Three completed calendar months.	The deadline for timely submitting quarterly reports is the last day of the month following quarter end. Paper quarterly reports can be filed anytime during that month or you can file on the USTAR system beginning the second business day after the quarter ends.	Quarterly report is delinquent on	One month delinquent. An additional 10 percent of tax due or \$100, whichever is greater, for each month delinquent. Maximum penalty per report is 20 percent or \$200.	Two months delinquent.
1st January, February, March	April 1 - April 30	May 1	June 1	July 1
2nd April, May, June	July 1 - July 31	August 1	September 1	October 1
3rd July, August, September	October 1 - October 31	November 1	December 1	January 1
4th October, November, December	January 1 - January 31	February 1	March 1	April 1

\*When the due date falls on a Saturday, Sunday, or holiday, the first working day following the due date is considered timely.

Additional forms and unemployment insurance information can be obtained from:

**Missouri Division of Employment Security**

P.O. Box 59  
Jefferson City, MO 65104-0059

[www.labor.mo.gov](http://www.labor.mo.gov)

**Fax: 573-751-9705**  
**Phone: 573-751-1995**

**Missouri TTY User: 800-735-2966**  
**or 711 for Relay Missouri.**